

# SUMMARY ANALYSIS OF AMENDED BILL

Franchise Tax Board

Author: Wiggins Analyst: Norm Catelli Bill Number: AB 1370

Related Bills: See Prior Analysis Telephone: 845-5117 Amended Date: April 30, 2001

Attorney: Patrick Kusiak Sponsor: \_\_\_\_\_

**SUBJECT:** FTB to Conduct a Study of Tax Forms That Affect Taxpayers 65 or Older & Report to the Legislature

DEPARTMENT AMENDMENTS ACCEPTED. Amendments reflect suggestions of previous analysis of bill as introduced/amended \_\_\_\_\_.

AMENDMENTS IMPACT REVENUE. A new revenue estimate is provided.

AMENDMENTS DID NOT RESOLVE THE DEPARTMENT'S CONCERNS stated in the previous analysis of bill as introduced/amended \_\_\_\_\_.

FURTHER AMENDMENTS NECESSARY.

DEPARTMENT POSITION CHANGED TO \_\_\_\_\_.

REMAINDER OF PREVIOUS ANALYSIS OF BILL AS INTRODUCED \_\_\_\_\_, STILL APPLIES.

☒ OTHER - See comments below.

## SUMMARY

This bill would require the Franchise Tax Board (FTB) to:

- Conduct a study of tax forms used by taxpayers who are 65 years of age or older, and
- Make a report of that study to the Legislature on or before January 1, 2002, or as soon thereafter as practicable.

## SUMMARY OF AMENDMENT

The April 30, 2001, amendment deleted the provisions previously contained in this bill. The previous provisions required revision of Form 540 2EZ for use by taxpayers 65 years old and over. This amendment requires FTB to conduct a study to lessen the filing burden on seniors.

## PURPOSE OF THE BILL

According to the author's staff, the purpose of the bill is to make it easier for seniors to file their income tax returns.

## EFFECTIVE/OPERATIVE DATE

This bill would be effective and operative on January 1, 2002.

## LEGISLATIVE STAFF CONTACT

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Board Position:

<input type="checkbox"/> S	<input type="checkbox"/> NA	<input type="checkbox"/> NP
<input type="checkbox"/> SA	<input type="checkbox"/> O	<input type="checkbox"/> NAR
<input type="checkbox"/> N	<input type="checkbox"/> OUA	<input checked="" type="checkbox"/> PENDING

Legislative Director

Date

Brian Putler

05/31/01